

filing of said final return and the payment in full of the tax computed on the return as payable, such return shall be considered as such declaration as herein otherwise provided for or as an amendment of a previously filed declaration covering the same taxable year. Provided, however, that nothing in this subsection shall apply unless the estimated gross income of the individual, if single, exceeds One Thousand Five Hundred Dollars (\$1,500.00) for the year, or unless the gross estimated income for a husband and wife living together exceeds two thousand five hundred dollars (\$2,500.00) for the year; and, in either event, unless at least five hundred dollars (\$500.00) of said income is not subject to withholding provisions as elsewhere in this section provided. Except as specifically provided elsewhere in this subsection, every individual covered by the provisions of this subsection shall be subject generally to the provisions and penalties of the remainder of this section.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1956.

Approved March 2, 1956.

CHAPTER 65

(Senate Bill 124)

AN ACT to repeal and re-enact, with amendments, Sub-sections (a) and (c) of Section 281, Sub-section (a) of Section 290 and Section 294 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", relating to the filing of an income tax return and the filing of an information return by the payor of taxable income.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-sections (a) and (c) of Section 281, Sub-section (a) of Section 290 and Section 294 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

281.

(a) In the case of a single person, or a married person not living with husband or wife, Eight Hundred Dollars (\$800); in the case of a married person living with husband or wife, One Thousand Six Hundred Dollars (\$1,600). A husband and wife living together shall together be entitled to but one exemption of One Thousand Six Hundred Dollars (\$1,600); if such husband and wife file separate returns [the exemption may be taken by either or divided between them in any proportion, but election] *one exemption of Eight Hundred Dollars (\$800) shall be taken by each. Election with respect*

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.